

MISSOURI STATE TRANSPORTATION AID DOCUMENT PREPARATION MANUAL



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Missouri Department of Elementary and Secondary Education
Student Transportation Section

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INTRODUCTION

The Missouri State Transportation Aid Document Preparation Manual provides guidance in the preparation and submission of transportation reporting documents required by the State Board of Education for the calculation of state transportation aid. School district officials have a fiduciary responsibility to report accurate data on these reporting documents. All data reported are subject to review by the Department of Elementary and Secondary Education (DESE) and the local district auditor.

The state transportation aid reporting documents that must be prepared and submitted with the Annual Secretary of the Board Report (ASBR) by August 15 of each year include:

1. Application for State Transportation Aid
2. School Bus Depreciation Schedule
3. Facility Depreciation Schedule

DESE staff is available to provide technical assistance during the completion of the state transportation aid reporting documents and may be contacted at (573) 751-0357. The School Transportation website is <http://dese.mo.gov/financial-administrative-services/school-transportation>.

APPLICATION FOR STATE TRANSPORTATION AID

SECTION I - PUPIL DATA

The ridership lists developed for the first semester (by the second Wednesday of October) and for the second semester (by the second Wednesday of February) are totaled together and divided into the different categories listed below. The two ridership lists should be an accurate reflection of students living more than and less than one mile from school who are riding the school bus on a regular basis (minimum of once per week). These lists should not include students that do not ride the bus on a regular basis.

DESE requires the auditor to sample and determine whether the ridership records are accurate and verifiable. School district administrators should have conferred with their auditors to determine a method of developing a listing of students regularly transported that the auditor will accept as an "accurate and verifiable list". Independent verification methods are acceptable.

NOTE: School Choice and Early Childhood Special Education (ECSE) pupil and mileage data should not be reported on the Application for State Transportation Aid. CARES ACT GEER Transportation Supplement Grant expenditure-associated mileage, if applicable, should also not be reported. Information necessary for reimbursement is reported on the early childhood special education application. See MILEAGE DATA for early childhood (non-disabled) and the CARES ACT GEER Transportation Supplement Grant COVID-related student mileage reporting instructions.

Pupils Transported Eligible for State Aid

- A. Non-Disabled Grades K-12 - shall include appropriate totals of students in kindergarten through grade 12 transported to and from school on a regular basis and reflected on the two ridership lists whose residence is one mile or more from the school building they attend. No ridership pupil data is collected for summer school. Routes to transport high school students from a K-8 school building to a high school district will generate a double head count for the high school students if they are also transported on a route from home to the K-8 building.
- B. Career Education - shall include appropriate totals of students who are transported to and from a career education course on a regular basis and reflected on the two ridership lists. Only transportation to career education courses approved by the Division of Career Education may be reported.
- C. Students with Disabilities K-12 Transported on Dedicated Routes - shall include only students transported on a specified "students with disabilities" route on a regular basis and reflected on the two ridership lists. Students with disabilities

transported on regular or career education routes shall be reported in Non-Disabilities Grades K-12 or Career Education.

Eligible Average Daily Transported (ADT) - A system calculated number that equals the total of the two ridership lists of Non-Disabled Grades K-12, Career Education, and Students with Disabilities divided by two (number of ridership tracking periods).

Part IV Application for State Transportation Aid

Section I Pupil Data		
Pupils Transported Eligible for State Aid	Total Number of Pupils Transported for Two Ridership Lists	
	Contracted	District Operated
A. Non-Disabled Grades K-12	0	320
B. Career Education	0	19
C. Students with Disabilities Transported on Separate Routes K-12	0	0
Eligible Average Daily Transported (ADT)		169.5

K-12 Pupils Transported Ineligible for State Aid

- D. Non-Resident Student-No Interdistrict Contract - shall include only kindergarten through grade 12 non-resident students transported on a regular basis and reflected on the two ridership lists that are NOT legally assigned to or NOT transported under an interdistrict contract.
- E. Less Than One Mile-No Charge To Parent, No Appreciable Expense - shall include only kindergarten through grade 12 pupils transported on a regular basis on an eligible route and reflected on the two ridership lists living less than one mile from the school building they attend, transported at no cost to the pupil's family/guardian or to the district. This does not include students transported on ineligible routes.
- F. Less Than One Mile-Payment From Parent or at District Expense - shall include only kindergarten through grade 12 pupils living less than one mile from school that are transported on a regular basis and reflected on the two ridership lists and the cost for such transportation is paid by the pupil's family/guardian or by the district.
- G. Less Than One Mile-Under Provisions of HB 1180 - students living less than one mile from the school building they attend who are being transported from bus stops that **existed in 2005-06** where there are no sidewalks, no stop lights, and no crossing guards.

Ineligible Average Daily Transported (ADT) - A system calculated number that equals the total of the two ridership lists of Non-Resident Student-No Interdistrict Contract, Less Than One Mile-No Charge To Parent, No Appreciable Expense, and Less Than One Mile-Payment From Parent or Transported at District Expense divided by two (number of ridership tracking periods).

See the following example:

Pupils Transported Ineligible for State Aid	Total Number of Pupils Transported for Two Ridership Lists	
	Contracted	District Operated
D. Non-Resident Student - No Interdistrict Contract	0	0
E. Less than One Mile - No Charge to Parent, No Appreciable Expense	0	18
F. Less Than One Mile - Payment From Parent or Transported at District Expense	0	0
G. Less Than One Mile - Under Provisions of HB1180	0	0
Ineligible Average Daily Transported (ADT)		9.0

NOTE: Only the Less Than One Mile-No Charge to Parents, No Appreciable Expense, and Less Than One Mile-Under Provisions of HB 1180 can be claimed in the calculation for state transportation aid without receiving a penalty for transporting otherwise ineligible students, this ridership has no effect on the district's state transportation aid. All other ineligible ridership is a deduction in the district's state transportation aid.

SECTION II - MISCELLANEOUS DATA

Number of Days Transportation System Operated - The number of days pupils were transported during the school year based on the school calendar for the regular school term. This does not include summer school.

Section II Miscellaneous Data	
Number of Days Transportation System Operated	174

SECTION III - MILEAGE DATA

Mileage data shall be taken from odometer readings on the bus on the first and last day of school. The odometer readings and log sheets from non-route uses shall be used to calculate "actual" miles. Mileage must be tracked using actual odometer readings. One of the following methods may be used:

Method #1:

- Odometers are read at the beginning and ending of the school year.
- Trip sheets are completed every time the bus is used for anything other than the regular route.
- Trips sheets should include, at minimum:
 - Odometer Readings-Beginning and Ending
 - Date and Time
 - Purpose of Trip
 - Other information needed for the district's records.

Method #2:

- Odometer readings are performed on a yearly, monthly, or weekly basis, or as needed, for contracted districts (whose buses are licensed commercially), when buses are used significantly for purposes other than transporting pupils to and from school and for field trips and activity trips.
- Trip sheets are used for transportation other than regular routes.

Method #3:

- Odometer readings are performed daily for regular routes.
- Trip sheets are used for transportation other than regular routes.

District-Operated Transportation Systems - District-operated transportation systems may use any of the three methods but Method 1 should be the easiest.

Contracted Transportation Systems - Contracted districts may use any of the three methods, whatever works best for the contractor and school district. If the contractor's buses are used only for public school transportation, Method 1 would be used. If the contractors' buses are used for charter purposes on a daily, weekly, or monthly basis, Methods 2 or 3 would be used.

If a bus is used for multiple routes that are different eligibility types like non-disabled and early childhood special education, or K-12 students with disabilities routes and career education routes, the mileage must be tracked separately.

School Choice miles, Early Childhood Special Education miles (and ridership), and COVID-related student transportation miles associated with expenses reimbursed by the CARES Act Transportation Supplement Grant are not to be reported on the Application for Transportation Aid as they are funded through other funding streams.

Spare buses should have trip sheets completed with every use.

Accurate mileage CANNOT be obtained from the route listing submitted for the approval of the local board of education.

Eligible Route Miles

- A1. Non-Disabled Student Route Miles - the total non-disabled route miles **actually** traveled for the year to transport eligible non-disabled students.
- A2. Students with Disabilities Route Miles - the total students with disabilities route miles **actually** traveled for the year.

Ineligible Miles

- B. Disapproved Route Miles (Shuttle Routes, Regular Summer School, Activity Routes, Non-Special Education Early Childhood Routes) - the total disapproved route miles **actually** traveled for the year. A method for identifying actual miles must be employed. This mileage includes all regularly scheduled shuttle runs between buildings (including routes to career education school buildings that are less than 1 mile one-way), summer school transportation (for other than approved students with disabilities), routes ran solely for transporting students who live less than one mile from school, routes (or a prorated portion of routes if blended) for non-special education early childhood, and regularly scheduled before and after school activity miles, etc.
- C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles) - the total non-route miles traveled for the year. This includes all miles traveled that do not appear on a district's school transportation route listing. Log sheets shall be used for each bus to identify this mileage. Examples of non-route mileage are miles run for activity trips, field trips, maintenance purposes, licensing and testing purposes, and inspection purposes, etc.

Section III Mileage Data		
Eligible Route Miles	Contracted	District Operated
A1. Non-Disabled Student Route Miles	0	58,806
A2. Students with Disabilities Route Miles	0	0
Total Eligible Route Miles		58,806
Ineligible Miles		
B. Disapproved Route Miles (Shuttle Routes, Regular Summer School, Non-Disabled Early Childhood)	0	275
C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles)	0	9,246
Total Ineligible Route Miles		9,521

FACILITY DEPRECIATION SCHEDULE

5 CSR 30-261.040 Allowable Costs for State Transportation Aid establishes provisions for school districts to construct facilities, such as bus barns and bus maintenance garages, and receive reimbursement for a scheduled period of 20 years.

The following policies govern Facility Depreciation Schedule transactions:

1. Land purchases or appraised land values **are not** depreciable facility costs.
2. Acquisitions and renovation costs for the fiscal year shall be totaled by category of building, paving of lot, fencing, fuel storage tank, fuel pumping equipment, gravel and, other, and placed on the Facility Depreciation Schedule when the total cost for the year exceeds \$5,000. The total expenditure must also be included in the total amount coded on the ASBR to Function Code 4000, Object Code 6500. When the total expenditure for the fiscal year is less than \$5,000 these expenditures will be coded on the ASBR to Function Code 2552, Object Code 6531. (See the example on the following page.)
3. A school district must declare a facility cost or total expenditure in excess of \$5,000 on the Facility Depreciation Schedule the same fiscal year as the expense is reported on the ASBR.
4. Only actual expenditures made between July 1 and June 30 for the fiscal year should be declared on that fiscal year's Facility Depreciation Schedule.
5. If a school district owns a building that was not originally built as a bus facility and renovates it for that use, only the costs of the renovation may be declared for depreciation reimbursement. The appraised value of the land and/or facility, before or after the renovation, may not be declared for depreciation.
6. If a facility is used for maintaining or housing vehicles other than school buses, the total depreciation amount claimed on the Facility Depreciation Schedule shall be prorated according to the total number of vehicles served. For example, if a building serves 10 vehicles and 8 are school buses, then 80% of the annual depreciation amount may be claimed.
7. School districts that lease their bus facility to another party shall not claim depreciation for any year of the lease agreement and will lose the 5% annual depreciation amount during the term of the lease agreement.
8. When the scheduled 20 year period of depreciation is completed for any specific item(s), the system automatically removes it from the Facility Depreciation Schedule.
9. For additional data entry lines when completing the Facility Depreciation Schedule, click on SAVE.

Transportation Facility Depreciation

SECTION ONE

Fiscal Year First Used	Item	Cost	Annual Depreciation Percent	Depreciation for One Year	Last Fiscal Year to Claim Depreciation
2003	Building	3771	5%	189	2022
2003	Paving of Lot	895	5%	45	2022
2003	Fuel Storage Tank	397	5%	20	2022
2004	Gravel	285	5%	14	2023
2005	Gravel	370	5%	18	2024
2006	Fuel Storage Tank	1275	5%	64	2025
2006	Other	22000	5%	1100	2025

SCHOOL BUS DEPRECIATION SCHEDULE

The following policies govern School Bus Depreciation Schedule transactions:

1. 5 CSR 30-261-040 Allowable Costs for State Transportation Aid establishes provisions for school districts to purchase school buses and receive reimbursement through a School Bus Depreciation Schedule. It is not necessary to send a copy of a new bus bid specification to DESE; however, this documentation should be provided to the district auditor to verify proper reporting of allowable expenditures for school buses.
2. The date the school district took delivery of the bus determines the fiscal year it is placed on the Schedule. For example, in order for a school bus to be added to the 2020-21 School Bus Depreciation Schedule, the district must have received the bus between July 1, 2020, and June 30, 2021.
3. The purchase price of lease-purchased school buses shall not include interest and shall not be reduced by any trade amount received.
4. A straight-line depreciation schedule of eight years will be used.
5. Only motor vehicles that meet the Missouri Minimum Standards for School Buses may be placed on the School Bus Depreciation Schedule.
6. School buses with a model year that is 10 years old or older at the time of purchase can be placed on the depreciation schedule but will not reflect depreciation.
7. When a school bus is totally wrecked or destroyed and the school district receives a settlement from an insurance company, that bus shall be reported as a sale on the School Bus Depreciation Schedule in the fiscal year the settlement is received. Refer to the Missouri Financial Accounting Manual, General Ledger account descriptions, Code 3320.

8. When a school bus cannot be sold or traded, has no value, or is no longer usable, the bus may be deleted. The district will not be able to delete a school bus. The district must contact their School Finance/Transportation Consultant to delete the bus for the district.
9. Any amount of purchase price paid with specific program funds, such as DNR or Volkswagen Settlement Grants (excludes local dollars), are subtracted off the purchase price on the School Bus Depreciation Schedule.

See the following example:

School Bus Depreciation Schedule

Sort ☒ Ascending
By: ☒ Bus Number ☐ Delivery Date ☐ Descending

Bus Number	VIN Number	Model Year	Date District Took Delivery	Purchase or Lease Purchase Price	Amount of Purchase Price Paid With Specific Program Funds (excludes local dollars)	Program Used for Purchase	% Depreciation	Depreciation This Year	Accumulated Depreciation	Balance Depreciation	Years of Depreciation Remaining	Trade Date	Amount Received on Trade	Outright Sale Date	Amount Received Outright Sale	
1	4DRBUAAP3D8048077	2013	05/02/201	77,501	0		12.5	9685	77501	0	0					X
3	4DRBUAAP8FB029608	2015	03/24/201	80,934	0		12.5	10117	60702	20232	2					X
5	4DRBUAAP98B494997	2008	02/01/200	60,695	0		12.5	0	60695	0	0					X
8	1HVBBAAP91H299408	2001	08/01/200	48,725	0		12.5	0	48725	0	0					X
10	4DRBUAAP88B495008	2008	02/01/200	60,695	0		12.5	0	60695	0	0					X
11	1HVBBAAP83H581039	2003	04/01/200	52,780	0		12.5	0	52780	0	0					X
174	4DRBUC8P4HB034955	2017	07/26/201	83,986	0		12.5	10498	31494	52492	5					X
187	4DRBUC8PKB732535	2019	09/12/201	86,830	0		12.5	10854	21708	65122	6					X

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR) CODING

Revenue Detail

1. Revenue - Revenue generated by a school bus sale or an insurance settlement shall be placed into the Capital Projects Fund and reported in Revenue Code 5641, Sale of School Buses.
2. Amounts Received From Interdistrict Contracts for Routes Transporting Non-Disabled Students - Amounts received from other school districts for transporting non-disabled students should be reported in Revenue Code 5841.
3. Amounts Received From Interdistrict Contracts for Routes Transporting Students with Disabilities - Amounts received from other school districts for transporting K-12 students with disabilities should be reported in Revenue Code 5842.
4. Early Childhood Special Education Transportation Amount Received From Other Districts - Amounts received from other school districts that serve as the designated fiscal agent in the Early Childhood Special Education (ECSE) Program for transporting ECSE students must be reported in Revenue Code 5843.
5. Revenue Received from the CARES ACT GEER Transportation Supplement Grant - Revenue received for the reimbursement of COVID-related student transportation expenses occurring from July 1, 2020 through September 30, 2021, should be coded to Revenue Code 5425, Source Code 4, Project Code 42501.

Non-Route Expenditures

Contracted Transportation Non-Route Mile Costs - All contracted transportation programs are required to code non-route mile costs to Function Code 2551, Object Code 6342.

District Operated Transportation Non-Route Mile Costs - All district operated programs are required to code non-route mile costs to Function Code 2552 using all applicable Object Codes along with all other to-and-from school route costs.

Students with Disabilities Transportation Coding

1. Transportation Expenditures for Transporting K-12 Students with Disabilities - Costs incurred for transporting students with disabilities on *dedicated routes* must be reported in Function Codes 2553, 2554 and/or 2556. These costs must be reported separately from the costs for non-disabled routes reported in Function Codes 2551, 2552 and/or 2555. The route mileage must have been approved by the local board of education specifically as a route to transport only students with disabilities.

These costs may reflect transportation services provided to students with disabilities during the regular school year and/or during summer school.

2. Early Childhood Special Education (ECSE) Transportation Expenditures and Revenue - Revenue and function codes for ECSE transportation expenditures must be used. These codes separate ECSE transportation revenue received from other special education revenue and expenditures from all other transportation expenditures.

Make sure that the following codes are in the district's Accounting Manual:

Function Code 2559 – Early Childhood Special Education Transportation Services – The expenses incurred transporting early childhood special education students to/from school or school-related activities.

District-operated expenses should be coded to the applicable object codes. Contracted expenses should be coded to Object Code 6341.

Revenue Code 5843 – Transportation Amounts Received From Other LEAs for ECSE Transportation -- Amounts received through an interdistrict contract for transportation of an other school district's early childhood special education (ECSE) students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).

Non-Allowable Expenditures

1. Some transportation equipment expenditures **are not** allowable transportation costs and must be coded to Function Code 2558. Examples of some of these expenditures are computers, office furniture, fax machines, and answering machines unless these expenditures can be captured within the 5% administrative services cost.
2. Student transportation-related vehicles other than school buses are non-allowable expenditures and are to be coded to Function Code 2558, Object Code 6551.
3. Gasoline, oil, parts, or other operating expenses for any vehicle or equipment that is not operated as a school bus are non-allowable and should not be coded to the transportation function codes. Examples include, but are not limited to, superintendents' cars, food service vans, school maintenance vehicles, driver education cars, lawn mowers, tractors, speech laboratories and bookmobiles.
4. Travel, lodging, and meals associated with professional development for school transportation staff including drivers and mechanics are non-allowable expenditures.
5. CARES Act GEER Transportation Supplement Grant and ESSER fund student transportation reimbursed expenditures should be coded to Function Code 2558

(Non-Allowable Transportation). This allows the district/charter school to avoid double-claiming these expenses.

Administrative and Miscellaneous Expenditures

1. Drug and alcohol testing compliance costs are allowable in the same manner as costs for annual physicals and should be coded to Function Codes 2551-2554, Object Code 6319.
2. The amount of indirect costs for administering pupil transportation services eligible for State Transportation Aid shall not be more than 5% of total purchased services costs for contracted school districts and not more than 5% of eligible allowable costs for district operated systems. Allowable administrative services costs include all administrative salaries and benefits, administrative support services salaries and benefits, and transportation office supplies, computers, utilities and equipment.
3. Expenditures for cellular telephone service as a two-way communication system are allowable.
4. Eligible supply costs are limited to those related to school bus operations and to facilities for the storage or maintenance of school buses.
5. Professional development costs for school bus drivers and mechanics are an allowable cost and should be coded to Function Code 2552 and 2554, Object Code 6319. This excludes travel, lodging, and meals that are associated with professional development.

School Choice (ESEA) and Proportionate Share (IDEA) Transportation

Function Code 2557 - School Choice (ESEA)/Proportionate Share (IDEA) Transportation Cost – Includes School Choice (ESEA) and Proportionate Share (IDEA) Transportation Costs which are described as follows:

School Choice (ESEA) transportation costs are incurred based on the public school choice requirements that allow students enrolled in a school identified for school improvement to transfer to a school that has not been identified for school improvement.

Proportionate Share (IDEA) transportation costs are incurred according to 34 CFR 300.139 to provide proportionate share services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education and related services.

Only expenses reimbursed by federal programs or IDEA funding should be coded to Function Code 2557. *The transportation ridership and miles should not be reported on the Application for Transportation Aid for these expenses.*

Fuel Expenditures

Supply expenditures for fuel (gasoline, propane, or diesel) shall be coded only in Object Code 6486.

Capital Outlay

Capital Outlay expenditures must be paid from the Capital Projects Fund (CPF).

Capital Outlay Major Tool Expenditure - examples of a "Capital Outlay" transportation expense are as follows:

1. The cost to retrofit equipment required on school buses under Missouri specification or otherwise authorized in this rule.
2. Expenses incurred to equip school buses with a two-way communication system, including a communication tower (antenna) and administrative base station or cellular telephone service.
3. The cost of replacement engines for school buses.
4. Expenses for electronic safety and security equipment including video cameras.
5. Other transportation capital outlay pursuant to the district's guidelines for supply versus equipment expenditures.

Capital Outlay School Bus Lease-Purchase Payment - the annual principal payment for lease-purchases shall be coded to Function Code 2552, Object Code 6552 and paid out of the Capital Projects Fund (principal payments on school buses are not to be coded to Function Code 5100). Interest payments on school buses shall be coded to Function Code 5231, Object Code 6623.

Contracted Transportation Programs

1. K-12 Contracted Transportation - To-and-From School Costs - Costs associated with contracted transportation services to-and-from school, provided by either a school bus contractor, parent, another individual, or another school district, shall be coded to Function Codes 2551, 2553, 2555 and/or 2556, Object Code 6341.
2. Administrative Costs for Contracted Service - Indirect administrative costs are limited by 5 CSR 30-261.040 Allowable Costs for State Transportation Aid, for both district-operated and contracted service, to 5% of the allowable cost. The total amount for administrative services should include salary and benefits. The amount for administrative expenses should be coded on the ASBR using the appropriate function and object codes. The sum of these object codes shall not exceed 5% of the total allowable transportation expenditures.

Summer School K-12 Non-Disabled Student Transportation

Regular non-disabled summer school transportation is considered ineligible for state transportation aid. The expense should be coded to Function Codes 2551, 2552 or 2555 and the mileage should be coded as Ineligible-Disapproved Route Miles.

CARES Act GEER Transportation Supplement Grant and ESSER funds summer school transportation reimbursed expenditures should be coded to Function Code 2558 (Non-Allowable Transportation). This allows the district/charter school to avoid double-claiming these expenses. The miles should not be reported on the Application for State Transportation Aid.

Summer School K-12 Students with Disabilities Transportation

To receive reimbursement for summer school transportation for students with disabilities, the following criteria must be met:

1. The summer school program must be approved by the Office of Quality Schools.
2. Routes must be included on the route approval listing and approved by the local board of education before June 30. If disabled and non-disabled students are transported on the same route, only the miles for disabled students should be reported as approved route miles. The difference between the students with disabilities approved route miles and the actual miles traveled for the entire route must be reported as disapproved route miles on the Application for State Transportation Aid.
3. Costs for students with disabilities routes must be coded to Function Codes 2553, 2554, or 2556. If both categories of pupils, disabled and non-disabled, are transported on the same route, the cost for the route must be prorated on a per-student or per-mile basis. The prorated costs for the students with disabilities portion of the route must be coded as students with disabilities route expense (Function Code 2553, Contracted, or Function Code 2554, District Operated). The remaining cost must be coded to regular transportation (Function Code 2551, Contracted, or Function Code 2552, District Operated).

Early Childhood Special Education Transportation

The following is information for determining ECSE allowable costs and the proper coding of these expenditures on the district's ASBR (pursuant to the Division of Special Education).

There are revenue and function codes for ECSE transportation expenditures. These codes separate ECSE transportation revenue received from other districts and expenditures from all other transportation expenditures and revenues.

The following codes should be added to the district's Accounting Manual and revenue and expenditure coding:

Function Code 2559 – Early Childhood Special Education Transportation

Services – The expenses incurred transporting early childhood special education students to/from school or school-related activities.

District-operated expenses should be coded to the applicable object codes.
Contracted expenses should be coded to Object Code 6341.

Revenue Code 5843 – Transportation Amounts Received From Other LEAs

for ECSE Transportation -- Amounts received through an interdistrict contract for transportation of an other school district's early childhood special education (ECSE) students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).

Homeless Transportation

Application for State Transportation Aid

Homeless transportation ridership is reported under Section I - District-Operated or Contracted Eligible ADT and mileage is reported under Section III - District-Operated or Contracted Eligible Miles.

ASBR Coding-Expenditures

Contracted Transportation - code to Function Codes 2551, 2553, 2555, or 2556, Object Code 6341.

District-Operated Transportation - code to Function Codes 2552, 2554, all applicable object codes.

ASBR Coding-Revenue

Revenue received from federal programs for homeless transportation must be coded to Revenue Code 5463 (Education for Homeless Children and Youth).

Revenue received from another district for an interdistrict contract of homeless children must be coded to Revenue Code 5841 or 5842.

Claiming State Transportation Aid for Homeless Students

The transportation cost of a homeless student will be eligible for state transportation aid reimbursement at the same rate as all other pupil transportation expenditures. All districts involved must have route miles on the Route Approval Report submitted to the local board of education for approval and on the Application for State Transportation Aid (as with any other route mileage); and the expenditures must be coded on the ASBR in an appropriate transportation code.

Additional funding could be available through Federal Programs. For more information regarding Federal funding contact Federal Compliance, Homeless State Coordinator, at 573-522-8763.